

J. M. PARKER, from the Committee on Judiciary, submitted the following report:
MR. SPEAKER:

Your Committee on Judiciary, to whom was referred house file No. 366, a bill for an act to amend section 798, chapter 1, title VI, of the Code, beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the house with the recommendation that it do pass.

Ordered passed on file.

J. M. PARKER, *Chairman*.

HOUSE FILE NO. 366.]

[BY McDAID.

A BILL,

FOR AN ACT TO AMEND SECTION 798, OF TITLE VI, CHAPTER 1, OF THE CODE, RELATING TO EXEMPTIONS FOR PLANTING AND CULTIVATING FOREST AND FRUIT TREES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 798
2 of title VI, chapter 1, of the Code, be amended by adding after the word “property,” in the
3 last line of the section, the words: “*provided*, that the amount so deducted shall not exceed
4 one-half of the valuation of the realty on which such exemption is claimed.”

SEC. 2. This act, being deemed of immediate importance, shall be in force and take effect
2 on and after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers pub-
3 lished in Des Moines.